

# Exhibit 3



September 18, 2023

USF Holland  
10990 Roe Ave  
Overland Park, KS 66221

To Whom It May Concern:

This letter is being sent to notify that USF Holland in accordance with the Trust Agreement of the Automobile Mechanics Local #701 Pension/Welfare Funds, a routine examination of the payroll records of contributing employers is being made for the period of January 1, 2022 to current. Please be advised that all contributing employers of the Automobile Mechanics' Local #701 Pension/Welfare Funds must be audited on a three to four year cycle per the Employee Retirement Security Act (ERISA). New employers must be audited within six months of making initial contributions to the Funds and employers ceasing to make benefit contributions to the Funds or ceasing its business operation will be audited immediately, per the Collection Policy of the Local #701 Pension/Welfare Funds. Your company falls within one of the above mentioned categories.

Please note that we will need the documents listed below to conduct the audit. Please gather the items in advance to our scheduled audit date. This will assure that the audit will progress smoothly and avoid any unnecessary disruption to your business operation. We are willing to schedule the audit date at a convenient time for your business operation.

The records required for the examination include (but are not limited to) the following:

- Payroll registers, earning cards and time cards.
- Quarterly Federal (Form 941) and Illinois (Form IL-941) payroll tax returns, as well as any other states reported to.
- Quarterly Illinois (Form UC-3/40) and annual Federal (Form 940) unemployment tax returns.
- U.S. wage and tax statements - Forms W-2 and W-3.
- U.S. information returns - Forms 1099 and 1096.
- Cash disbursements journals or check register.
- General ledgers.
- Federal income tax returns -Forms 1120 or 1120S (Corporation) 1065 (Partnership) or 1040, Schedule C (Sole Proprietorship).
- Invoices, cancelled checks, receipts and other support for selected cash disbursements.
- Other union benefit fund reporting reports.
- Affiliated company records, if any.
- Employee listings (including job classifications).
- Personnel files.
- Current certificate of insurance.

Please review the list of items required and if there are going to be any problems providing any of the information, please let us know ahead of time of the scheduled date of the payroll audit. Please also make available any other records you deem necessary.

The Trust Agreements, to which USF Holland is contractually bound, provide for these audits to determine whether or not contributions due to the Automobile Mechanics' Local 701 Welfare & Pension Funds were made in the correct amounts and in a timely manner. The Trust Agreements also provide that the employer can be held to pay the expenses of such audits. Accordingly, if an employer refuses to cooperate, causes undue delay or repeated rescheduling, the Trustees will hold that employer liable for the related audit expense.

MacNell Accounting & Consulting, LLP is an independent accounting firm that has been retained to perform a Payroll Examination of your company and report their factual findings to the Board of Trustees of the Automobile Mechanics Local 701 Welfare and Pension Fund. They are not an authorized agent of the Board of Trustees, the Union or any Employer Association, nor are they authorized to interpret any of the relevant collective bargaining agreements or plan documents.

Your office will be contacted by a representative of this firm to set a mutually convenient date on which an audit of your payroll records can be conducted. If you have any questions or would like to call in advance to schedule the audit, please contact Kevin Perna from MacNell Accounting & Consulting, L.L.P. at (630) 989-8926.

Sincerely,

*MacNell Accounting & Consulting, LLP*

MacNell Accounting and Consulting, L.L.P.

Cc: Jenny Earth

Cc: Kristine Bendy



September 18, 2023

YRC Freight,, Inc  
10990 Roe Ave  
Overland Park, KS 66221

To Whom It May Concern:

This letter is being sent to notify that YRC Freight,, Inc in accordance with the Trust Agreement of the Automobile Mechanics Local #701 Pension/Welfare Funds, a routine examination of the payroll records of contributing employers is being made for the period of January 1, 2020 to current. Please be advised that all contributing employers of the Automobile Mechanics' Local #701 Pension/Welfare Funds must be audited on a three to four year cycle per the Employee Retirement Security Act (ERISA). New employers must be audited within six months of making initial contributions to the Funds and employers ceasing to make benefit contributions to the Funds or ceasing its business operation will be audited immediately, per the Collection Policy of the Local #701 Pension/Welfare Funds. Your company falls within one of the above mentioned categories.

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- U.S. wage and tax statements - Forms W-2 and W-3.
- U.S. information returns - Forms 1099 and 1096.
- Cash disbursements journals or check register.
- General ledgers.
- Federal income tax returns -Forms 1120 or 1120S (Corporation) 1065 (Partnership) or 1040, Schedule C (Sole Proprietorship).
- Invoices, cancelled checks, receipts and other support for selected cash disbursements.
- Other union benefit fund reporting reports.
- Affiliated company records, if any.
- Employee listings (including job classifications).
- Personnel files.
- Current certificate of insurance.

Please review the list of items required and if there are going to be any problems providing any of the information, please let us know ahead of time of the scheduled date of the payroll audit. Please also make available any other records you deem necessary.

The Trust Agreements, to which YRC Freight,, Inc is contractually bound, provide for these audits to determine whether or not contributions due to the Automobile Mechanics' Local 701 Welfare & Pension Funds were made in the correct amounts and in a timely manner. The Trust Agreements also provide that the employer can be held to pay the expenses of such audits. Accordingly, if an employer refuses to cooperate, causes undue delay or repeated rescheduling, the Trustees will hold that employer liable for the related audit expense.

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Sincerely,

*MacNell Accounting & Consulting, LLP*

MacNell Accounting and Consulting, L.L.P.

Cc: Jenny Earth

Cc: Kristine Bendy